

Message Text

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PAGE 01 STATE 179519
ORIGIN TRSE-00

INFO OCT-01 NEA-10 ISO-00 L-03 EB-08 COME-00 /022 R

TX-387

DRAFTED BY TREASURY:OS:MSFEINBERG
APPROVED BY STATE:L/T:AROVINE
TREASURY:OS:JRAEDEL
NEA/ECY:KEHONAN

-----030196 011435Z /47

R 011403Z AUG 77
FM SECSTATE WASHDC
TO AMEMBASSY CAIRO

UNCLAS STATE 179519

E.O. 11652: N/A

TAGS: EFIN

SUBJECT: APPLICABILITY OF U.S.-EGYPT TAX TREATY TO
AMC EMPLOYEES

REFERENCE: CAIRO 10532

1. UNDER U.S. LAW, UNAFFECTED BY PENDING TREATY, U.S.
CITIZENS EMPLOYED IN EGYPT ARE SUBJECT TO U.S. TAX,
EXCEPT TO EXTENT THAT, UNDER INTERNAL REVENUE CODE
SECTION 911, UP TO \$15,000 OF NON-U.S. EARNED INCOME
IS EXEMPT IF EMPLOYEE IS OUT OF U.S. FOR 17 OF 18
MONTHS.

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2. UNDER PENDING TREATY, EMPLOYEES MAY BE EXEMPT FROM
EGYPTIAN TAX ONLY IF (1) THEY ARE EMPLOYED BY U.S., NOT
EGYPTIAN COMPANY, (2) THEIR WAGES ARE NOT DEDUCTED BY
EMPLOYER IN COMPUTING EGYPTIAN TAX OF EMPLOYER, (3) THEY
ARE PRESENT IN EGYPT FOR LESS THAN 90 DAYS IN TAXABLE
YEAR AND (4) THEIR REMUNERATION IS SUBJECT TO TAX IN U.S.

3. IF ALL 4 CONDITIONS ARE NOT MET, THEY WILL BE TAXABLE

BY BOTH COUNTRIES. HOWEVER, U.S. WILL ALLOW CREDIT, UP
TO AMOUNT OF U.S. TAX ON EGYPTIAN INCOME, FOR EGYPTIAN
INCOME TAXES PAID. CHRISTOPHER

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX AGREEMENTS, INCOME TAXES, TAX RELIEF
Control Number: n/a
Copy: SINGLE
Sent Date: 01-Aug-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE179519
Document Source: CORE
Document Unique ID: 00
Drafter: OS:MSFEINBERG
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770274-1237
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t197708110/aaaadpnt.tel
Line Count: 65
Litigation Code IDs:
Litigation Codes:
Litigation History:
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Message ID: f20e2250-c288-dd11-92da-001cc4696bcc
Office: ORIGIN TRSE
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 77 CAIRO 10532
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 02-Nov-2004 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1432808
Secure: OPEN
Status: NATIVE
Subject: APPLICABILITY OF U.S.-EGYPT TAX TREATY TO AMC EMPLOYEES
TAGS: EFIN, EG, US, USEGJC, AMC
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Type: TE
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